

# CT-3S

New York State Department of Taxation and Finance

## S Corporation Information Report

Article 9-A

For calendar year  
or taxable period

1987

beginning  
ending


For office use only

Date received

<b>Attach mailing label here</b>  If there have been any changes in your business' name, ID number, mailing or business address, telephone number or owner/officer information, please complete the enclosed Form DTF-95. If no form is enclosed, call 1-800-462-8100 (from out of state, (516) 438-1073).	Employer identification number	File number		
	Name of corporation			
	Number and street			
	City or town, state and ZIP code			
Principal business activity	Trade name	Telephone number	Business group code no. (as on federal return)	
State and date of incorporation	Authorized to do business in N.Y. <input type="checkbox"/> Yes <input type="checkbox"/> No	Date began business in N.Y.	No. of shareholders	

Audit use only

Does this corporation have an interest in real property located in New York State?

Yes •  No •

Has the controlling interest in the corporation's stock changed during the period covered in this return?

Yes •  No •

If you answered "yes" to both questions, attach a separate sheet with complete details. See instructions.

**Attach a copy of all pages of your federal Form 1120S to this report.**

A. Payment – pay amount shown on line 8. Make check payable to: <b>New York State Corporation Tax</b>	Payment enclosed \$
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**Schedule A**

1. Recapture of excess corporate tax credits taken in prior non-electing years or when New York election was not in effect			
a. Recaptured investment tax credit, retail enterprise tax credit and research and development tax credit	1a	•	
b. Recaptured EDZ Investment tax credit	1b	•	
<b>Total recaptured tax credits</b>	1		
2. Maintenance fee for an authorized foreign corporation (\$200)	2		
3. Total (see instructions)	3		
4. Prepayment	4		
5. Balance (subtract line 4 from line 3)	5		
6. Interest	6		
7. Additional charges	7		
8. <b>Balance due</b> (add lines 5, 6 and 7 – enter payment on line A above)	8		
9. Overpayment (subtract line 3 from line 4)	9		
a. Credit to next period	9a		
b. Refund	9b		

**Certification by an Elected Officer of the Corporation**

I hereby certify that this report and any attachments are to the best of my knowledge and belief true, correct and complete.

Date	Signature of officer	Title
Date	Signature of individual or name of firm preparing this report	Preparer's address

**Schedule B – Shareholder Information** (attach separate sheet if necessary)

Name and Address of Shareholder	Check Box Below If Nonresident	Social Security Number	Stock Ownership		
			Number of Shares	Period Held	
				From	To
a	<input type="checkbox"/> •				
b	<input type="checkbox"/> •				
c	<input type="checkbox"/> •				
d	<input type="checkbox"/> •				

**Schedule C – Shareholders' Share of Income, Credits, Deductions, etc.**

Instead of entering shareholders' pro rata shares in Part I below you may attach a copy of federal Schedule K-1 for each shareholder. However, the Total column must be completed for each applicable item below.

Part I – Shareholders' pro rata shares of:	A	B	C	D	Total
10. Ordinary income (loss) from trade or business activity(ies) .....					•
11. Net income (loss) from rental real estate activity(ies) .....					•
12. Net income (loss) from other rental activity(ies) .....					•
13. Portfolio income (loss) .....					•
14. Net gain (loss) under section 1231 (other than due to casualty or theft) .....					•
15. Other income (loss) (attach schedule) .....					•
16. Total income (loss) (Total lines 10-15) .....					•
17. Charitable contributions .....					
18. Section 179 expense deduction .....					
19. Expenses related to portfolio income (loss) .....					•
20. Other deductions .....					
21. Total deductions (Total lines 17-20) .....					•
22. Federal tax preference items for minimum tax .....					
23. Interest expense on investment debts paid or accrued in 1987 .....					
24. Total foreign taxes (check one) <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....					
25. Reduction in foreign taxes .....					
26. Total property distributions (including cash) other than dividend distributions .....					•
27. Other items and amounts not included above that are required to be reported separately to shareholders (attach schedule) .....					
28. Total dividend distributions paid from accumulated earnings and profits contained in other retained earnings .....					

(Schedule C continues on page 3.)

Corporation's name

Employer identification number

**Schedule C — (continued)**

**Part II — Shareholders' Share of Corporation's New York Tax Credits and Taxes on Early Dispositions**

	A	B	C	D	Total
29. a. Investment tax credit and/or retail enterprise tax credit (attach Form CT-46) .....					•
b. Research and development investment tax credit (attach Form CT-46) .....					•
30. Tax on early dispositions — investment tax credit, research and development tax credit and/or retail enterprise tax credit (attach Form CT-46 and/or Form CT-42) .....					
31. Special additional mortgage recording tax credit (attach Form CT-43) .....					
32. Economic development zone (EDZ) Tax Credits					
a. EDZ Wage Tax Credit (attach DTF-601) .....					
b. EDZ Investment Tax Credit (attach DTF-603) .....					
c. EDZ Capital Corporation Credit (attach DTF-602) .....					
33. Tax on early dispositions — EDZ Investment Tax Credit (attach Form DTF-603) .....					

**Part III — Shareholders' Shares of Changes from Federal Items**

	A	B	C	D	Total
<b>Additions</b>					
34. Accelerated cost recovery system (ACRS) deduction (from Form CT-399) .....					
35. Other additions (see instructions, attach schedule) .....					
<b>Subtractions</b>					
36. New York depreciation (from Form CT-399) .....					
37. Other subtractions (see instructions, attach schedule) .....					
<b>Other items</b>					
38. Additions to federal itemized deductions .....					
39. Subtractions from federal itemized deductions .....					
40. New York adjustments to federal tax preference items .....					

**Schedule D — Business Allocation — Complete this schedule if the corporation has nonresident shareholders and property, payroll or sales outside New York State.**

Business income may be allocated even if your only place of business is located in the state. If property and wages are allocated outside New York, attach a statement indicating the nature, location and use of the property, and the number, location and duties of your out-of-state employees.

Are you making the election to use fair market value in your property factor?  • Yes  • No

Are you making the election to phase-in your rented tangible personal property?  • Yes  • No

	Column A — New York	Column B — Everywhere
41. Average value of:		
a. Real estate owned.....		
b. Real estate rented (attach list).....		
c. Inventories owned.....		
d. Tangible personal property owned.....		
e. Tangible personal property rented.....		
f. Total.....		
g. Percentage in New York State (divide Column A by Column B).....		% ●
42. Receipts, in the regular course of business, from:		
a. Sales of tangible personal property, shipped to points within New York.....		
b. All sales of tangible personal property.....		
c. Services performed.....		
d. Rentals of property.....		
e. Royalties.....		
f. Other business receipts.....		
g. Total.....		
h. Percentage in New York State (divide Column A by Column B).....		% ●
43. Additional receipts factor: enter percentage from line 42h.....		%
44. Wages, salaries, and other compensation of employees, except general executive officers.....		% ●
a. Percentage in New York State (divide Column A by Column B).....		%
45. Add percentages on lines 41g, 42h, 43 and 44a.....		% ●
46. Business Allocation Percentage (divide line 45 by 4 or by the number of percentages).....		% ●

**Schedule E — Investment Allocation Percentage — Complete this schedule if the S corporation has both nonresident shareholders and investment income.**

A	B	C	D	E	F	G
Description of Investment Capital (List each stock and security; attach separate sheet if necessary)	No. of Shares or Amount of Securities	Average Value	Liabilities Directly or Indirectly Attributable to Investment Capital	Net Average Value (Col. C — Col. D)	Issuer's Allocation %	Value Allocated to New York State (Col. E x Col. F)
					%	
47. Total.....						
48. Investment allocation percentage (divide line 47G by line 47E).....					%	

Mail these forms to New York State Corporation Tax, Processing Unit, P.O. Box 1909, Albany, New York 12201-1909